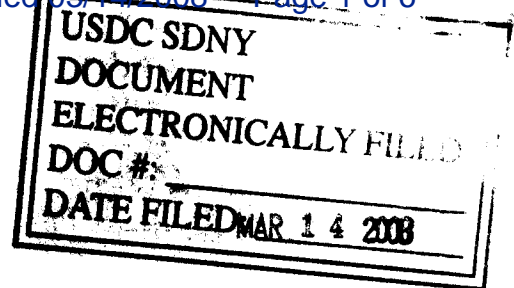


UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK



UNITED STATES OF AMERICA

- v. -

SAMUEL A. FISHMAN,

Defendant.

INFORMATION

08 CRIM 221

**COUNT ONE**  
**(Mail Fraud)**

The United States Attorney charges:

**Background**

1. At all times relevant to this Information, SAMUEL A. FISHMAN, the defendant, was a partner in the corporate department of a major United States law firm (the "Firm") which has offices in the United States, Europe and Asia. FISHMAN was based in the Firm's offices in New York, New York. In his capacity as partner, FISHMAN was responsible for, among other things, supervising and approving client invoices for matters for which he was the designated billing partner. FISHMAN was the billing partner for a number of the Firm's institutional clients, including, among others, clients in the banking, utilities, telecommunications, and entertainment industries.

2. At all times relevant to this Information, the Firm maintained an internal billing database (the "Billing Database") to track expenses incurred in connection with work

Judge Marrero

performed on matters handled by the Firm. The Firm used the Billing Database in preparing client invoices.

**The Fraudulent Scheme**

3. From in or about 1993 through in or about 2005, SAMUEL A. FISHMAN, the defendant, engaged in a fraudulent scheme to charge the Firm and its clients hundreds of thousands of dollars for personal and non-existent business expenses. Upon discovering FISHMAN's fraudulent scheme, the Firm expeditiously reimbursed its clients hundreds of thousands of dollars in expenses.

4. As a part of the fraudulent scheme, SAMUEL A. FISHMAN, the defendant, repeatedly caused invoices to be mailed to clients in which he mischaracterized certain types of expenses, such as non-reimbursable meals and parking fees, as other, reimbursable expenses, such as work-related photocopying and express mail. In this way, FISHMAN induced the Firm's clients to pay an aggregate of over \$200,000 of expenses that he mischaracterized.

5. As a further part of the fraudulent scheme, SAMUEL A. FISHMAN, the defendant, repeatedly caused invoices to be mailed to clients which inflated the actual costs incurred by the Firm. In this way, FISHMAN induced the Firm's clients to pay an aggregate of over \$100,000 of non-existent expenses.

6. As a further part of the fraudulent scheme, SAMUEL A. FISHMAN, the defendant, caused the Firm to pay certain of his personal expenses, such as hotel bills, by falsely representing that those expenses were reimbursable business expenses.

**Statutory Allegation**

7. From in or about 1993 up to and including in or about 2005, in the Southern District of New York and elsewhere, SAMUEL A. FISHMAN, the defendant, having devised and intending to devise a scheme and artifice to defraud, and for obtaining money and property by means of false and fraudulent pretenses, representations, and promises, to wit, a scheme to defraud the Firm and the Firm's clients, for the purpose of executing such scheme and artifice and attempting so to do, placed in a post office and authorized depository for mail matter, a matter and thing to be sent and delivered by the Postal Service, and deposited and caused to be deposited a matter and thing to be sent and delivered by a private and commercial interstate carrier, and took and received therefrom, a matter and thing, and knowingly caused to be delivered by mail and such carrier according to the direction thereon, and at the place at which it was directed to be delivered by the person to whom it was addressed, such matter and thing, to wit, FISHMAN caused fraudulent invoices to be sent by mail from the Firm's offices in

Manhattan to numerous clients, including clients in California, Maryland and New Jersey.

(Title 18, United States Code, Sections 1341 and 2.)

FORFEITURE ALLEGATION

8. As the result of committing the foregoing mail fraud offense, in violation of Title 18, United States Code, Section 1341, as alleged in the Information, SAMUEL A. FISHMAN, the defendant, shall forfeit to the United States, pursuant to Title 18, United States Code, Section 981(a)(1)(C), and Title 28, United States Code, Section 2461, all property, real and personal, that constitutes or is derived from proceeds traceable to the commission the offense, including, but not limited to, a sum of money equal to at least \$350,000 in United States currency, representing the amount of proceeds obtained as a result of the offense.

Substitute Assets Provision

9. If any of the above-described forfeitable property, as a result of any act or omission of SAMUEL A. FISHMAN, the defendant:

(a) cannot be located upon the exercise of due diligence;

(b) has been transferred or sold to, or deposited with, a third person;

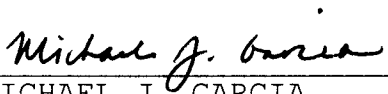
(c) has been placed beyond the jurisdiction of the Court;

(d) has been substantially diminished in value; or

(e) has been commingled with other property which cannot be subdivided without difficulty;

it is the intent of the United States, pursuant to Title 21, United States Code, Section 853(p), to seek forfeiture of any other property of said defendant up to the value of the above forfeitable property.

(Title 18, United States Code, Section 981, Title 28, United States Code, Section 2461, and Title 18, United States Code, Section 1341).

  
MICHAEL J. GARCIA  
United States Attorney

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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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08 Cr.

(Title 18, United States Code,  
Sections 1341 and 2.)

MICHAEL J. GARCIA  
United States Attorney.

3/14/08 \* Filed Waiver of Indictment + Information.  
Deft. pres with attorney Mr. Litman, A-U-S-A.  
His hai pres. Deft. arraigned and plead Not  
Guilty to Count # 1, ~~not~~ Bail set  
at R.O.R.

Pitman  
U.S.M.J.